App F IX 4

19 51 52
(C R)

File No 34 51

Previous References

C R 34 50 (15 16

Serial Nos 5, 6

Later References
C R 34-52-14
C/L Dep 219/53
C R 34 53-30,31
C R 29 56 - 6

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

P-G-E

Part B for March '52

SUBJECT

Exemption from Entertainment Tax for the benefit Show in aid of "Koogu" Paper

15275

Dated 20 3-52

To

The compiler Mysore Gazette

Copies to

The Commissioner, Corporation of the city of Bangalore (Thro the Mayor)

The D C Bangalore

The Editor "Koogu"

Sanctions

WD 015467—GPB—25 000—12 9 51

GENERAL AND REVENUE SECRETARIAT

NOTES

File No

FILE HEADING

exemption, Entertainment tax

FROM

No Dated Received

Diary No 7909 and | Enclos | Spare copies | Serial No

BRIEF ABSTRACT OF LETTER

Letter dated 5. 3. 1952 from the Editor Koopa requesting exemption from Rabbits to entertainments tax of the Temple Plays Company arranged at Paper Cutters on 2 3 3. 1952.

NOTES AND ORDERS

Orders of the Hon'ble Minister for L.S.G.

This may be examined and a note put up

(Sd). R.C
3 3 52

2) The Temple Plays is arranged on 2nd & 3rd March paper Koopa under See 8 of the Kerala Amusements Tax Act

WD 31b470—GPB—5,000—24-9 51

the entertainments tax may be exempted when the proceeds are devoted to any charitable or philanthropic purpose or when recognised by the Govt or when it is purely of an educational character The question as to whether any show may be of an educational character should be considered to be free from profit motive. Where it happens to be considered that the exemption of the show from the tax, arises the provision

Next under Sub Sec (2) of the said Section, Govt may by a general or special order exempt any entertainment or class of entertainments from Cabinet to entertainments tax. While this power is also not subject to the conditions enumerated in Sub section (1) as above it is a power to be considered as this is a fiscal measure and does not prevent exemptions being granted freely

However the music performance arranged at Sri V P Pattammal's Town Hall on Convocation eve the Shastriyabhyparishe & Sangeetha Kalanidhi Ramanujam Aiyangar was

Exemption of Benefit Cinema Show on behalf of "KOOGU" from entertainment tax

General and Revenue Secretariat — File No 7909/ of 19 51-52 — [App F III 2

WD 015452—GPB—PZS—40 000—1 10 51

Serial No	
Flag "H"	Exemption from Ent Tax on Rep Petition No L. 1176 & Cont 34 50-B Dated 18 2 51 Subt for orders - Ref para 1
	Chas 14/3/52
	When the music performance by Sri Ariyakudi Ramanuja Iyengar held at Sir KP Puttanna Chetty Town Hall arranged in connection with his 61st birthday was exempted from the liability to pay entertainment Tax, there it stands to reason that the Cinema Show arranged in aid of the Bi Weekly paper "Koogu" may also be exempted as the paper will be educating the public. Whether the editor of "Koogu" has proper motive in his business or not it is difficult to say the
	The owners of the Cinema Theatre are not benefitting benefitted by the show the entire realisations will be handed over to the Editor Hence the provision given that the entertainment tax may not be levied when the proceeds are devoted to any charitable or philanthropic purpose recognised by Govt, is satisfied
	However the request of the party is for orders
	Sey to CSG — AH 16/3/52
	I am not quite convinced of the

NOTE—Contn Sheet

Exemption of Benefit Cinema Show on benefit of "KOOGU" from entertainment tax

File No 7909 of 19

General and Revenue Secretariat

Serial No

propriety of exempting from entertainment tax, entertainments whose proceeds are proposed to be utilized for the benefit of individual persons. It is Shaimy the word "charity" to consider such cases as charitable purposes It is high time a decision is taken as to whether performances whose proceeds are proposed to be given to individual persons can be exempted from tax

In view of the precedent set up of exempting the music performance for the benefit of Sri Arigakudi Ramanuja Iyengar. It would be difficult to refuse exemption in the present case May perhaps be granted.

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 6542
Date 19/3/52

FINANCIAL SECRETARY
GOVT
18/3/52
U O No 1187 Fi

Hon LSG
Hon Finl Secy

JCS
17/3
19/3

19-3-52 17/3

On 14/3/52 Issue orders to day
JRV 19/3

Rec'd 20/3

Exc 13527
19/3

20/3
JRV
20/3

7909/mk

Exemption of tax receipt Cinema Show on aid by "Kooga"

Draft notification & put up for approval

Issue

20/3/52

2013

To

The compiler
Mysore Gazette
L 15275/C & 3h 51-6
20 3 52

Notified

13 Copy to comm. copy B'lore (thro the Mayor)
The D C B'lore
The Edulai Kooga B'lore
1 15778-8 20 3-5-2

G R S App F G 3]

GENERAL AND REVENUE SECRETARIAT]

~~(Continuation sheet draft form)~~

No. L 16-275-1 C-R 34-57-6

20-3-52

Notification

In exercise of the powers conferred by Sec 8 (2) of the Mysore Amusements Tax Act, 1932, (Mysore Act VIII of 1932) H.H the Maharaja is pleased to exempt, ~~as a Special case,~~ the benefit marking Silver arranged at Sapur Rickets, Bellary on 23 3 52 arranged on and the Bi-weekly paper "Koogu"

from Gubbi Co entertainments tax, as a special case,

B O

2013

Sd/- L S. S. Sastry

Chief

20/3/52

To

The Controller, Mysore gazette for publication in part IV-B in the Mysore gazette

Memo 15-276-8

20-3-52

Copy to the Censor, Corporation file city & Bijapur for information

2) Copy to the B C, Bijapur Dt.

3) Copy to the Editor, Koogu

B.O.

Sd/- L S S

20/3/52

WD 0108-5—GPD—2000—18 7 50

No 984-J7-51-52

Office of the District Magistrate,
Bangalore District, Bangalore

Ref - Application dated 20-2-52 from Sri B.A Pushpam, Editor & Publisher of 'Koogu', Bangalore City requesting for permission to conduct benefit morning show at Super Talkies in aid of the paper 'Koogu' on 23rd March 1952 and also requesting for exemption from payment of entertainment tax

2) Report No.Cin 90/51-52 dated 26-2-52 from the D S P Bangalore North

---

Permission to conduct benefit morning show at 9-30 A M on 23rd March 1952 at Super Talkies, Bangalore City is granted subject to the consent of the theatre management Exemption from payment of entertainment tax in this connection cannot be granted as no such exemption is contemplated in the Rules

Sd/ H L. Lingaraj Urs

For District Magistrate
Bangalore District.

Seal of The District Magistrate, Bangalore

Copy to the applicant
Copy to D S P Bangalore North for information

Sd/ x x x x x x
For District Magistrate,
Bangalore District
4/3

" True Copy "

Tel Address [illegible] of 3970
THE MINISTER FOR LOCAL SELF-GOVERNMENT
& Prakashpam
LABOUR LEADER & JOURNALIST
EDITOR & PUBLISHER
KOOGU BI WEEKLY

7909
13 MAR 1952
BANGALORE

Ref No 8 Date 5-3-1952 Camp

Encl 2 Date 5-3-1952

To

The Honourable the Minister, Local Self Government of Mysore, Bangalore

Sir,

I applied to the District Magistrate, Bangalore District praying for exempting me from payment of entertainment tax in connection with the benefit morning show arrange to be held on 23-3-1952 at Super Talkies, Bangalore City in aid of my Bi-Weekly paper 'Koogu'

I have now received a negative reply from the District Magistrate, Bangalore a true copy of which is herein enclosed for kind perusal

I deem it a great favour if the said show is exempted from payment of entertainment tax as prayed for in my petition to the Deputy Commissioner, Bangalore District, Bangalore as the proceeds is dedicated for the noble cause

Thanking you,

HMS

Yours faithfully,

E A Prakpam

GOVERNMENT OF MYSORE

General and Revenue Secretariat,

No L, 15275/CM.34-51-6 *Dated, Bangalore* 20/3/52 *195*

NOTIFICATION.

In exercise of the powers conferred by Section 8 (2) of the Mysore Amusement Tax Act, 1932, (Mysore Act VIII of 1932) His Highness the Maharaja is pleased to exempt from liability to entertainments tax, as a special case, the benefit morning show at Super Talkies Bangalore City, on 23rd March 1952 arranged in aid of the bi-weekly paper "Koogoo

By order of
His Highness the Maharaja,
(V Hanumanthappa) 20/3
For Secretary to Government,
L S G Department.

To

The Compiler, Mysore Gazette, for publication in part IV-Section 2 B of the Mysore Gazette

knr-14/20-3

GOVERNMENT OF MYSORE

General and Revenue Secretariat,

No L.15275/CM.34.51-6 *Dated, Bangalore* 20/3/52 *195*

NOTIFICATION

In exercise of the powers conferred by Section 8 (2) of the Mysore Amusement Tax Act, 1932, (Mysore Act VIII of 1932), His Highness the Maharaja is pleased to exempt from liability to entertainments tax, as a special case, the benefit morning show at Super Talkies, Bangalore City, on 23rd March 1952 arranged in aid of the bi-weekly paper 'Koogoo '

By order of
His Highness the Maharaja,

(V.Hanumanthappa)
For Secretary to Government,
L.S.G. Department.

To

The Compiler, Mysore Gazette, for publication in part IV-Section 2 B of the Mysore Gazette.

knr-/20-3

GOVERNMENT OF MYSORE

General and Revenue Secretariat,

No L.15275/CR.34-51-6 *Dated, Bangalore* 20/3/52 *195*

ENDORSEMENT.

In exercise of the powers conferred by Section [illegible] of the Mysore Entertainments Tax Act, 1950, (Mysore Act VIII of 1952) and re-enacted the Maharaja is pleased to exempt from liability to entertainments tax, as a special case, the benefit morning show at Super Talkies Bangalore City, on 23rd March 1952 arranged in aid of the bi-weekly paper "Prajapa."

by order of
His Highness the Maharaja,
Sd K Balasubramanyam

Secretary to Government,
P.C.C. Department.

To

The Compiler, Mysore Gazette, for publication in part IV-Section 2 B of the Mysore Gazette.

P.T.O

Memo No.L. IS 276-8 dt 8.12

Copy of the above is forwarded to:-

1. The Commissioner, Corporation of the City Bangalore (thro' the Mayor) for
2. The Deputy Commissioner, Bangalore District
3 The Editor, Vooru, Bangalore,

for information.

V.Hanumanthappa 2013

(V.Hanumanthappa)
for Secretary to Government,